

INDEPENDENT AUDITORS STATEMENT TO THE MEMBERS OF THE MORWELL BOWLING CLUB RECREATION CENTRE INC

In our opinion, the attached Community Benefit Statement in relation to the Morwell Bowling Club Recreation Centre Inc. presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of Sections 3.6.9(2) (a) and (b) of the Gambling Regulation Act 2003 (the Act), the Morwell Bowling Club Recreation Centre Inc's compliance with the Act, in relation to the venue located at 52 Hazelwood Road Morwell Victoria 3840, for the financial year ended 30 June 2006.

JOHN K HOWSON CA

Partner

WHK ARMITAGE DOWNIE

12 September 2006